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Daniel M. Deaton

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000059945 KOS PHARMACEUTICALS, INC. 1 CEDAR BROOK DRIVE CRANBURY, NJ 08512-3618 **CONFIRMATION NO. 8226****CC000000018383685*

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NOTICE REGARDING POWER OF ATTORNEY

This is in response to the Power of Attorney filed 02/21/2006. The Power of Attorney in this application is not accepted for the reason(s) listed below:

• The Power of Attorney is from an assignee and the Certificate required by 37 CFR 3.73(b) has not been received.

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